

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

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ITEMS TO REMEMBER

JUNE

- June 1: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify a list of the names and addresses of each person who has money due from the township to the county treasurer. (IC 6-1.1-22-14)
- June 20: If a school township has become a part of a school corporation organized under chapter 202, Acts 1959, as amended, and if the reorganized school unit is obligated for civil aid bond retirement, the trustee will receive from the school corporation an amount of money sufficient to pay civil aid bonds and coupons coming due July 1. (IC 20-4-1-35)
- June: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month=s ending record balance must be reconciled with the respective bank statement(s).)

JULY

- July 4: Independence Day - Legal Holiday (IC 1-1-9-1)
- July 14: Last day for dog tax distribution by Auditor of State. The county auditor makes distribution to townships having reported unpaid claims. (Second Monday in July) (IC 15-5-9-11)
- July 15: Last day to make pension report and payment for second quarter by townships participating in PERF.
- July 31: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the second quarter.
- July 31: Last day to make report for second quarter to the Department of Workforce Development.
- July: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month=s ending record balance must be reconciled with the respective bank statement(s).)

AUGUST

- August 4: On the first Monday of each August the trustee shall post, in a conspicuous place near his office, a verified statement showing the indebtedness of the township in detail and giving the number and total amount of outstanding orders, warrants and accounts. (IC 36-6-4-10)

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- August 31: Last day for first publication of township budget (10 days prior to the public hearing). (IC 6-1.1-17-3)
- NOTE: See the Township Bulletin, Volume 262, August 2003 for budget dates or call the Department of Local Government Finance at (317) 232-3773.
- NOTE: The township board should set the salaries of township officials and employees except assessing officials and employees, in conjunction with the preparation and completion of the township budget. (Use Township Form 17)
- August: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month=s ending record balance must be reconciled with the respective bank statement(s).)

FINANCIAL ASSISTANCE TO ENTITIES

Since September 1, 1986, the State Board of Accounts, or designee, has been responsible for the examination of the records and accounts of entities receiving financial assistance from governmental sources.

Entities are defined as providers of goods, services, or other benefits that are maintained in whole or in part at public expense; or supported in whole or in part by appropriations of public funds, or by taxation. The definition does not include the State or Municipalities but does include for-profit and not-for-profit corporations, and unincorporated associations and organizations. Financial assistance is defined as payments to entities in the form of grants, subsidies, contributions, aid, etc.

As of September 1, 1986, all contracts involving financial assistance between governmental units and entities must permit the examination and require reports as prescribed by IC 5-11-1.

The examination of an entity receiving public funds will be limited to matters relevant to the use of the money if the financial assistance received is less than 50% of the disbursements of the entity. The entire entity is subject to examination if the assistance received is greater than 50%. An examination of an entity organized as a not-for-profit corporation which derives less than 50% (or at least 50% but less than \$100,000) of its disbursements from public funds may be waived by the State Examiner.

Our examinations of qualifying entities commenced with their year ending December 31, 1986 or thereafter. The majority of these audits are performed by private accountants authorized or designated by the State Board of Accounts. The entity will be charged the actual cost of the examination.

The information is significant to townships entering into any contractual agreements with not-for-profit corporations (e.g. fire protection contracts with volunteer fire departments). Contracts that provide for a flat amount of assistance would subject the volunteer fire department to examination. An examination would not be required if the contract provides for reimbursement by the township on a "per unit run" basis, claims for payment are submitted by the volunteer fire department after the service is performed (with sufficient documentation to evidence the units of service provided), and the total amount provided during the contract period is not subject to adjustment due to variances between a recipient's estimated and actual cost of providing the service.

Detail information is provided in detail in our Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources. These Guidelines can be found on our website at www.in.gov/sboa.

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LEASE PURCHASE AGREEMENTS

Please note the Article in the "Township Bulletin", Volume 248, concerning "Lease Purchase Agreements", would also pertain to fire trucks and similar equipment.

CANCELLATION OF CHECKS

IC 5-11-10.5-2 states in part: "All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void."

IC 5-11-10.5-3 states in part: "Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the: (1) board of finance of the political subdivision; or (2) the fiscal body of a city or town. The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only two (2) copies of each list need be prepared or caused to be prepared by the treasurer."

IC 5-11-10.5-5 states: "(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks. (b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

Therefore, the State Board of Accounts is of the audit position that not later than March 1 of each year, the township trustee shall prepare a list in duplicate showing: (1) the date of issue of each check; (2) the fund upon which the check was originally drawn; (3) the name of the payee; (4) the amount of each check and (5) the total amount presented by the checks listed for such fund. The original copy of such list shall be filed with the local board of finance and the duplicate copy filed with the trustee.

The amounts of such checks shall be receipted into the fund or funds from which originally drawn by writing an official receipt or receipts therefore. If the fund from which the check was drawn is not now in existence or cannot be ascertained, the amount of such check shall be receipted into the township fund. Upon issuing the receipt or receipts the checks shall then be removed from the trustee's list of outstanding checks.

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NEW LAWS AFFECTING TOWNSHIPS

The following is a Digest of some of the laws passed by the 2003 Regular Session of the General Assembly affecting townships. Please note the effective dates. Some of the laws do not pertain directly to townships but are included in the Digest for ready reference to the covered subject matter.

The Digest is not intended as an expression of legal interpretation. Nor is the Digest intended to be all inclusive. References in the Digest will be to the Indiana Code in the following form (Amends IC 12-20-9-6) (Amends Indiana Code, Title 12, Article 20, Chapter 9, Section 6).

PUBLIC LAW 1 – HOUSE ENROLLED ACT 1167. EFFECTIVE VARIOUS DATES. TECHNICAL CORRECTIONS. Provides corrections to various sections of the Indiana Code.

PUBLIC LAW 2 – SENATE ENROLLED ACT 257. EFFECTIVE JULY 1, 2003. RECODIFICATION OF TITLE 10. Recodifies various provisions in Title 10 concerning civil defense, emergency management and military matters.

PUBLIC LAW 5 - HOUSE ENROLLED ACT 1117. EFFECTIVE JULY 1, 2003. UNIFORM DISCLAIMER OF PROPERTY INTEREST ACT. Adds IC 32-17.5 concerning the Uniform Disclaimer of Property Interest Act.

PUBLIC LAW 8 - HOUSE ENROLLED ACT 1059. EFFECTIVE JULY 1, 2003. FIRE LANES. Amends and adds to IC 9 concerning regulations pertaining to fire lanes.

PUBLIC LAW 22 - SENATE ENROLLED ACT 320. EFFECTIVE JULY 1, 2003. IDENTITY THEFT. Amends IC 35-43 and adds IC 35-38-1-2.5 concerning crimes of deception.

PUBLIC LAW 28 - HOUSE ENROLLED ACT 1724. EFFECTIVE JULY 1, 2003. STATE DATA PROCESSING OVERSIGHT COMMISSION. Amends IC 4-23-16-12 to add at least three (3) representatives of local units of government to the Commission.

PUBLIC LAW 32 - HOUSE ENROLLED ACT 1278. EFFECTIVE JULY 1, 2003. PARAMEDICS/EMERGENCY MEDICAL TECHNICIANS BENEFITS. Amends IC 20-12-19.5-1 to provide certain college tuition benefits for the families of paramedics/emergency medical technicians.

PUBLIC LAW 35 - HOUSE ENROLLED ACT 1078. EFFECTIVE JULY 1, 2003. PUBLIC MEETINGS. Amends IC 5-14-1.5-2 concerning agents appointed by the governing body to conduct collective bargaining does not constitute a governing body for the purposes of this chapter.

PUBLIC LAW 36 - HOUSE ENROLLED ACT 1083. EFFECTIVE JULY 1, 2003. DECEPTIVE COMMERCIAL ELECTRONIC MAIL. Adds IC 24-5-22 and IC 34-30-2-96.5 concerning electronic mail transmissions.

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PUBLIC LAW 43 - HOUSE ENROLLED ACT 1397. EFFECTIVE JULY 1, 2003. PUBLIC WORKS. Amends IC 36-1-12-14 (b) to provide at the discretion of the contractor the retainage shall be held by the board or shall be placed in an escrow account with a bank, savings and loan institution, or the State as the escrow agent. Also adds the board shall not be required to pay interest on the amounts of the retainage held under the section.

Also amends IC 36-1-12-14 (f) to provide the board or escrow agent shall pay the contractor within sixty one (61) days after the date of substantial completion subject to IC 36-1-12-11 and IC 36-1-12-12. Payment by the escrow agent shall include all escrowed principal and escrowed income.

PUBLIC LAW 44 - SENATE ENROLLED ACT 28. EFFECTIVE JULY 1, 2003. GENETIC TESTING. Amends IC 31-14-6-4 concerning the possible reimbursements to political subdivisions for genetic testing.

PUBLIC LAW 47 - SENATE ENROLLED ACT 141. EFFECTIVE JULY 1, 2003. PERF DIRECT DEPOSITS. Adds IC 5-10.2-4-1.2 concerning PERF adopting a policy promoting direct deposits and providing statements of direct deposits to members.

PUBLIC LAW 50 - SENATE ENROLLED ACT 355. EFFECTIVE JULY 1, 2003. INDIANA BOND BANK AND VOLUNTEER FIRE DEPARTMENTS. Amends IC 5-1.5-1-8 to add to the definition of "Qualified entity", volunteer fire departments (as defined in IC 36-8-12-2).

PUBLIC LAW 51 - SENATE ENROLLED ACT 75. EFFECTIVE JULY 1, 2003. ELECTRONIC TRANSMISSION OF REPORTS TO THE GENERAL ASSEMBLY. Adds IC 5-14-6 to provide in part that a public agency may not submit a report to the General Assembly, the Legislative Services Agency, or Legislative Council on paper. A public agency shall submit all reports in electronic formats specified by the executive director of the Legislative Services Agency.

PUBLIC LAW 57 - SENATE ENROLLED ACT 292. EFFECTIVE JULY 1, 2003. LINE FENCE. Adds IC 32-26-9-0.5 to provide (a) As used in this section, "agricultural land" means land that is: (1) zoned or otherwise designated as agricultural land; (2) used for growing crops or raising livestock; or (3) reserved for conservation. (b) This chapter does not apply to a fence that separates two (2) adjoining parcels of property unless at least one (1) of the adjoining parcels is agricultural land. Also amends IC 32-26-9-6 to add agricultural land.

PUBLIC LAW 60 - SENATE ENROLLED ACT 401. EFFECTIVE JULY 1, 2003. WIRELESS EMERGENCY TELEPHONE SYSTEM FUND. Amends IC 36-8-16.5 concerning investments related to the Wireless Emergency Telephone System Fund.

PUBLIC LAW 62 - HOUSE ENROLLED ACT 1106. EFFECTIVE JULY 1, 2003. FIREFIGHTER TRAINING STANDARDS. Amends IC 36-8-10.5 concerning minimum basic training standards for firefighters must include successful completion of an instruction course on emergency response vehicle driving safety.

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PUBLIC LAW 63 - HOUSE ENROLLED ACT 1335. EFFECTIVE JULY 1, 2003. STATE FIRE MARSHAL TRAINING. Amends IC 22-14-2-4 to provide the State Fire Marshal is to provide hazardous material and counter terrorism training, support and response assistance.

PUBLIC LAW 72 - SENATE ENROLLED ACT 412. EFFECTIVE JULY 1, 2003. PERF AND TERF CUSTODIAL ACCOUNTS. Amends IC 5-10.3 and IC 21-6.1 concerning PERF and TERF custodial accounts. Also adds IC 28-1-2-39.

PUBLIC LAW 74 - SENATE ENROLLED ACT 505. EFFECTIVE JANUARY 1, 2004. ASSESSING. Amends and adds to IC 6-1.1 concerning assessment procedures and consideration of inventory.

PUBLIC LAW 76 - SENATE ENROLLED ACT 528. EFFECTIVE JULY 1, 2003. RE-ENTRY COURT PROGRAMS AND TANF OR FOOD STAMPS. Provides a court shall immediately notify the local office of family and children when an individual has been terminated from re-entry court programs during the period in which the individual is eligible for TANF or food stamps.

PUBLIC LAW 85 - HOUSE ENROLLED ACT 1425. EFFECTIVE JULY 1, 2003. BAD CHECKS. Amends IC 35-43-5-5 (e) to provide a defense under subsection (a) if a person who: (1) has an account with a credit institution but does not have sufficient funds in that account; and (2) issues or delivers a check, a draft, or an order for payment on that credit institution; pays the payee or holder the amount due, together with protest fees and any service fee or charge, which may not exceed the greater of twenty-seven dollars and fifty cents (\$27.50) or five percent (5%) (but not more than two hundred fifty dollars (\$250)) of the amount due, that may be charged by the payee or holder, within ten (10) days after the date of mailing by the payee or holder of notice to the person that the check, draft, or order has not been paid by the credit institution.

PUBLIC LAW 86 - HOUSE ENROLLED ACT 1465. EFFECTIVE JULY 1, 2003. HEALTH INSURANCE. Amends IC 5-10-8-2.2 (l) to provide for various exceptions in IC 36-8 concerning surviving spouses or defendants' eligibility for group health insurance.

Amends and adds to various chapters in sections of IC 36-8 to provide the unit of local government that employed the deceased member shall after December 31, 2003, offer to provide and pay for health insurance coverage for the member's surviving spouse and for each natural child, stepchild, or adopted child of the member: (1) until the child becomes eighteen (18) years of age; (2) until the child becomes twenty-three (23) years of age if the child is enrolled in and regularly attending a secondary school or is a full-time student at an accredited college or university; or (3) during the entire period of the child's physical or mental disability; whichever period is longest. If health insurance coverage is offered by the unit to active members, the health insurance provided to a surviving spouse and child under this subsection must be equal in coverage to that offered to active members. The offer to provide and pay for health insurance coverage shall remain open for as long as there is a surviving spouse or as long as a natural child, stepchild, or adopted child of the member is eligible for coverage under subdivision (1), (2), or (3).

PUBLIC LAW 92 - HOUSE ENROLLED ACT 1902. EFFECTIVE JULY 1, 2003. RIVERBOAT DISTRIBUTIONS. Amends IC 4-33 concerning riverboat distributions.

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PUBLIC LAW 95 - HOUSE ENROLLED ACT 1089. EFFECTIVE JULY 1, 2003. FIREFIGHTING EMPLOYMENT PREFERENCES. Amends IC 36-8-13-3 to provide "Preference in employment under this section shall be given according to the following priority: (A) A war veteran who has been honorably discharged from the United States armed forces. (B) A person whose mother or father was a: (i) firefighter of a unit; ... who died in the line of duty (as defined in IC 5-10-10-2). A person described in this subdivision may not receive a preference for employment unless the person applies for employment and meets all employment requirements prescribed by law, including physical and age requirements, and all employment requirements prescribed by the fire department.

PUBLIC LAW 107 – SENATE ENROLLED ACT 26. EFFECTIVE JULY 1, 2003. UNCLAIMED PROPERTY LAW. Amends IC 32 and IC 34 concerning references for property held by court clerks.

PUBLIC LAW 108 - SENATE ENROLLED ACT 35. EFFECTIVE JULY 1, 2003. TORT CLAIMS AGAINST GOVERNMENTAL ENTITIES AND PUBLIC EMPLOYEES, INDIANA POLITICAL SUBDIVISION RISK MANAGEMENT COMMISSION. Amends IC 27-1-29-14 and IC 34-13-3-4 to provide the maximum amounts payable from the fund is three hundred thousand dollars (\$300,000) for a cause of action accrued before January 1, 2006; five hundred thousand dollars (\$500,000) for a cause of action accrued on or after January 1, 2006 and before January 1, 2008; or seven hundred thousand dollars (\$700,000) for a cause of action that accrues on or after January 1, 2008.

PUBLIC LAW 113 – SENATE ENROLLED ACT 365. EFFECTIVE JANUARY 1, 2003 (RETROACTIVE). NATIONAL GUARD. Adds IC 10-16-7-23 concerning rights and benefits of National Guard members ordered to active duty for at least thirty (30) consecutive days.

PUBLIC LAW 114 – SENATE ENROLLED ACT 438. EFFECTIVE JULY 1, 2003. UNDERGROUND FACILITIES. Amends various sections of IC 8-1-26 concerning charges related to underground facilities.

PUBLIC LAW 119 - HOUSE ENROLLED ACT 1808. EFFECTIVE JULY 1, 2003. VOLUNTEER FIREFIGHTERS COMPENSATION. Amends IC 36-8-12-2 to define "Nominal compensation" means annual compensation of not more than twenty thousand dollars (\$20,000).

PUBLIC LAW 120 - HOUSE ENROLLED ACT 1858. EFFECTIVE JANUARY 1, 2003 (RETROACTIVE). PERSONAL PROPERTY ASSESSMENT. Adds IC 6-1.1-3-23 concerning personal property assessment procedures related to steel mills or oil refineries.

PUBLIC LAW 126 – HOUSE ENROLLED ACT 1523. EFFECTIVE JULY 1, 2003. PERF. Adds provisions concerning PERF investment selections.

PUBLIC LAW 127 - HOUSE ENROLLED ACT 1643. EFFECTIVE JULY 1, 2003. HEALTH CARE FOR UNINSURED RESIDENTS. Provides that the family and social services division shall assist nonprofit organizations with determining eligibility to provide health care for uninsured Indiana residents.

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PUBLIC LAW 142 – HOUSE ENROLLED ACT 1331. EFFECTIVE JULY 1, 2003. STATE FLAGS. Adds IC 10-14-2-5 to provide for state flags for public safety officers that die in the line of duty. Public safety officers are defined to include members of a fire department as defined in IC 36-8-1-8; the paramedics; a volunteer firefighter as defined in IC 36-8-12-2; and emergency medical technician or paramedic working in a volunteer capacity.

PUBLIC LAW 148 - SENATE ENROLLED ACT 160. EFFECTIVE JULY 1, 2003. RADIOACTIVE WASTES. Amends IC 10-14-8-9 concerning reimbursement to governmental entities concerning shipments of radioactive wastes.

PUBLIC LAW 150 – SENATE ENROLLED ACT 201. EFFECTIVE JULY 1, 2003. PLAN COMMISSION. Amends and adds to IC 36-7 concerning plan commission memberships.

PUBLIC LAW 156 – SENATE ENROLLED ACT 311. EFFECTIVE JULY 1, 2003. CRIMINAL HISTORY CHECKS. Amends IC 5-2 concerning law enforcement agency releases of criminal history information.

PUBLIC LAW 159 – HOUSE ENROLLED ACT 1469. EFFECTIVE JULY 1, 2003. USE OF ENERGY EFFICIENT TECHNOLOGY. Adds IC 36-1-12.7 to provide that the board shall examine and consider energy-efficient technology for a public works project using lifecycle analysis. To the extent technically and economically feasible, the board shall consider the use of energy-efficient technology in the plans and specifications for the public works project. The Board shall keep a record in the public works contract file of contracts with persons that provide energy efficiency technology and an analysis of the feasibility of using energy-efficient technology in public works projects.

PUBLIC LAW 161 – HOUSE ENROLLED ACT 1628. EFFECTIVE JULY 1, 2003. CRIMINAL HISTORY CHECKS. EMPLOYEE LIABILITY. Amends IC 25-2-7 concerning contracts with school corporations and criminal history checks.

Amends IC 34-13 concerning employees and punitive damages.

PUBLIC LAW 163 - SENATE ENROLLED ACT 395. EFFECTIVE JULY 1, 2003. STATE FLAG. Adds IC 1-2-3-6 concerning disposal of State Flags.

PUBLIC LAW 166 – HOUSE ENROLLED ACT 1019. EFFECTIVE JULY 1, 2003. INSURANCE COVERAGE. Adds IC 27-1-3-30; IC 27-8-24.1 and IC 27-13-7-18 in requiring certain group policies to provide coverage for medically necessary medical food for metabolic diseases.

PUBLIC LAW 167 – HOUSE ENROLLED ACT 1047. EFFECTIVE JULY 1, 2005. SMALL CLAIMS ACTIONS. Amends the various articles of IC 33 raising the jurisdictional limit for small claims actions to six thousand dollars (\$6000).

PUBLIC LAW 170 – HOUSE ENROLLED ACT 1161. EFFECTIVE JULY 1, 2003. SALE OF LAND. Amends IC 36-1-11-5 to increase to fifteen thousand dollars (\$15,000) the amount of assessed valuation of land to be sold to abutting landowners. Also amends item (f) to increase the requirement to six thousand dollars (\$6000) concerning appraisals under the section.

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PUBLIC LAW 173 - HOUSE ENROLLED ACT 1242. EFFECTIVE VARIOUS DATES. DEPOSIT OF PUBLIC FUNDS, DEPOSITORY CONTRACTS, CASH MANAGEMENT SYSTEMS, PUBLIC RECORDS, APPROPRIATION TRANSFERS, CREDIT CARDS, RAINY DAY FUNDS, ANNUAL MEETINGS, TOWNSHIP CLAIMS.

Deposit of Public Funds. Amends IC 5-13-8-9 to add item "(f) The investing officer shall maintain the deposits as follows: (1) In one (1) or more depositories designated for the political subdivision, if the sum of the monthly average balances of all the transaction accounts for the political subdivision does not exceed one hundred thousand dollars (\$100,000). (2) In each depository designated for the political subdivision, if subdivision (1) does not apply and fewer than three (3) financial institutions are designated by the local board of finance as a depository. (3) In at least two (2) depositories designated for the political subdivision, if subdivision (1) does not apply and at least three (3) financial institutions are designated by the local board of finance as a depository."

Also amends IC 5-13-9-4 to remove similar provisions.

Cash Management Systems. Adds IC 5-13-11-2.5 to provide Sec. 2.5 (a) "A contract may be renewed under this chapter if the fiscal body of a political subdivision and the investing officer of the political subdivision agree with the depository to renew the contract under the same terms or better terms as the original contract. (b) The term of a renewed contract may not be longer than the term of the original contract. (c) A contract may be renewed any number of times."

Public Records. Amends IC 5-14-3-3 concerning public records to provide in part "Notwithstanding the other provisions of this section, a public agency is not required to create or provide copies of lists of names and addresses, unless the public agency is required to publish such lists and disseminate them to the public under a statute." Also lists types of names and addresses that may not be disclosed by public agencies to commercial entities for commercial purposes.

Also amends IC 5-14-3-4 concerning confidential records in (19) concerning " ... public disclosure of records that would have a reasonable likelihood of threatening public safety by exposing a vulnerability to terrorist attack."

Also provides for denial procedures.

Appropriation Transfers. Amends IC 6-1.1-18-6 concerning appropriation transfers to remove the requirement to have the transfers certified to the county auditor.

Also amends IC 6-1.1-18-7 concerning the fiscal officer appropriating insurance company refunds.

Rainy Day Funds. Amends IC 36-1-8-5 to add item (d) Transfers to a political subdivision's rainy day fund must be made after the last day of the political subdivision's fiscal year and before March 1 of the subsequent calendar year.

Also amends IC 36-1-8-5.1 to provide (a) A political subdivision may establish a rainy day fund by the adoption of: ... (2) a resolution, in the case of any other political subdivision. (b) ... a resolution adopted under this section must specify the following: (1) The purposes of the rainy day fund. (2) The sources of funding for the rainy day fund. (c) The rainy day fund is subject to the same appropriation process as other funds that receive tax money. (d) In any fiscal year, a political subdivision may transfer not more than ten percent (10%) of the political subdivision's annual budget for that fiscal year, adopted under IC 6-1.1-17, to the rainy day fund. (e) A political subdivision may use only the funding sources specified in the ... resolution establishing the rainy day fund unless the political subdivision adopts a subsequent ... resolution authorizing the use of another funding source. (f) The department of local government finance may not reduce the actual or maximum permissible levy of a political subdivision as a result of a balance in the rainy day fund of the political subdivision.

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Credit Cards. Amends IC 36-1-8-11 to provide in (d) If there is a charge to the political subdivision ... for the use of a financial instrument, the political subdivision ... **may** collect a sum equal to the amount of the charge from the person who uses the financial instrument.

Township Annual Meeting. Amends IC 36-6-4-14 to provide when the term of office for trustees expires the trustee shall attend the annual meeting of the township legislative body held under IC 36-6-6-9 and submit to inquiries from a legislative body concerning operation of the trustee office during the preceding calendar year.

Payment of Township Assistants. Amends IC 36-6-7-3 to provide payments shall be made to assistants on vouchers verified by the claimant and approved by the officer in whose office employed. Also amends IC 36-6-8-11 to provide the deputies and other employees of a township assessor shall be paid out of the county treasury, on the warrants of the county auditor.

Firefighters Pension Fund. Amends IC 36-8-7 concerning investments.

Hazardous Materials. Amends IC 36-8-12.2-8 to provide the money collected under the chapter must be deposited in the general fund of the unit.

PUBLIC LAW 183 – HOUSE ENROLLED ACT 1445. EFFECTIVE JULY 1, 2003. FIREFIGHTER'S PENSION FUND. Amends IC 5-10.3-3-8 concerning deductions for benefits paid for the firefighters pension funds.

PUBLIC LAW 189 – HOUSE ENROLLED ACT 1558. EFFECTIVE JULY 1, 2003. UNEMPLOYMENT COMPENSATION. Amends IC 22-4 to provide (a) that separation from employment by victims of domestic violence is not a disqualification for unemployment compensation.

PUBLIC LAW 190 – HOUSE ENROLLED ACT 1573. EFFECTIVE JULY 1, 2003. PERF AND TERF BENEFICIARIES. Amends and adds to IC 5-10.2 concerning changes to procedures on designation of beneficiaries. Also provides cost of living adjustments.

PUBLIC LAW 199 - SENATE ENROLLED ACT 120. EFFECTIVE MAY 7 AND JULY 1, 2003. LIMITATIONS ON THE EMPLOYMENT OF CHILDREN. Amends IC 20-8.1-4-20.5 regarding work breaks for children. Also adds IC 20-8.1-4-25.5 concerning work hours for children under eighteen (18) years of age.

PUBLIC LAW 200 - SENATE ENROLLED ACT 169. EFFECTIVE JULY 1, 2003. NOTICE OF PUBLIC MEETINGS. Amends IC 5-14-1.5-5 (b) to provide in part public notice shall be given by the governing body of a public agency by:

- (1) posting a copy of the notice at the principal office of the public agency holding the meeting or, if no such office exists, at the building where the meeting is to be held; and
- (2) delivering notice to all news media which deliver by January 1 an annual written request for such notices for the next succeeding calendar year to the governing body of the public agency. The governing body shall give notice by one (1) of the following methods:
 - (A) Depositing the notice in the United States mail with postage prepaid.
 - (B) Transmitting the notice by electronic mail.
 - (C) Transmitting the notice by facsimile (fax).

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Also amends IC 5-14-1.5-6.1 to add school bus driver.

Also amends IC 5-14-3 concerning confidentiality and personnel files.

PUBLIC LAW 203 – SENATE ENROLLED ACT 207. EFFECTIVE JULY 1, 2003. BROWNFIELDS. Amends IC 13-11-2 concerning Brownfield definitions.

PUBLIC LAW 205 – SENATE ENROLLED ACT 216. EFFECTIVE MAY 7, 2003 AND JULY 1, 2003. EMERGENCY MEDICAL SERVICES. Amends various sections of IC 16 and IC 10 concerning a statewide mutual aid program. IC 10-14-3-10.6 is added to provide in part "(a) As used in this section, 'participating unit' refers to a unit that does not opt out under subsection (c) from participating in the statewide mutual aid program.

(b) As used in this section, 'unit' has the meaning set forth in IC 36-1-2-23.

(c) A unit may choose not to participate in the statewide mutual aid program if the unit:

(1) adopts ... a resolution declaring that the unit will not participate in the statewide mutual aid program; and

(2) provides a copy of the ... resolution to:

(A) the local emergency management organization that serves the unit; and

(B) the department.

(d) Each participating unit shall establish an incident management system and a unified command system to be used in a response to a disaster or an emergency.

(e) A participating unit may request the assistance of at least one (1) other participating unit to:

(1) manage disaster response or recovery; or

(2) conduct disaster response or recovery related exercises, testing, or training ...".

Also adds IC 10-14-3-10.7 concerning payment of compensation and benefits by participating units to injured members and representatives of deceased members. Also provides for reimbursement rates for participating units.

Also provides for other requirements to participating units.

Additionally, provides regulations for emergency medical technician, paramedics and emergency dispatcher licenses.

PUBLIC LAW 220 – SENATE ENROLLED ACT 475. EFFECTIVE JULY 1, 2003. INVESTMENTS. Amends IC 5-13-9-2 (a) to provide that each officer designated in section 1 of this chapter may invest or reinvest any funds that are held by the officer and available for investment in any of the following:

(1) Securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States and issued by any of the following:

(A) The United States Treasury.

(B) A federal agency.

(C) A federal instrumentality.

(D) A federal government sponsored enterprise.

(2) Securities fully guaranteed and issued by any of the following:

(A) A federal agency.

(B) A federal instrumentality.

(C) A federal government sponsored enterprise.

Repeals IC 5-13-9-2.4 concerning annual approval of the fiscal body before making investments under IC 5-13-9-2.5.

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PUBLIC LAW 226 – HOUSE ENROLLED ACT 1135. EFFECTIVE JULY 1, 2003. INSURANCE. Amends IC 27 concerning accident and sickness insurance policies and limitations regarding substance abuse.

PUBLIC LAW 234 – HOUSE ENROLLED ACT 1410. EFFECTIVE JULY 1, 2003. WORK RELATED DEATHS AND DISASTERS. Amends IC 22-8-1.1-43.1 concerning employer or recordkeeping requirements and reporting for work related deaths and disasters. Disasters is defined to include hospitalization of three or more persons.

PUBLIC LAW 245 – HOUSE ENROLLED ACT 1714. EFFECTIVE JULY 1, 2003. PROPERTY TAXES. Amends IC 5-13-6-3 to provide in part (c) Every county treasurer shall, not later than thirty (30) days after receipt of a written request for funds filed with the treasurer by a proper officer of any political subdivision within the county, advance to that political subdivision a part of the distributions received under IC 6-1.1-21-10 from the property tax replacement fund for the political subdivision. The amount advanced may not exceed the lesser of: (1) ninety-five percent (95%) of the amount distributed from the fund to the county treasurer for the political subdivision at the time of the advance; or (2) ninety-five percent (95%) of the total amount to be distributed by the county treasurer to the political subdivision on the next scheduled distribution date.

Also makes several changes to property assessment statutory provisions.

Also requires a general reassessment to begin July 1, 2007.

PUBLIC LAW 256 - HOUSE ENROLLED ACT 1814. EFFECTIVE JULY 1, 2003. PROPERTY TAXES. Amends IC 6-1.1-17-3 to add in part (c) The trustee of each township in the county shall estimate the amount necessary to meet the cost of poor relief in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of poor relief. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township poor relief fund.

Amends assessing provisions within IC 6-1.1.

Amends several sections of IC 6-1.1 concerning petitions for judicial reviews of determinations by the Department of Local Government Finance.

Also amends IC 6-1.1-18-6 concerning appropriation transfers to remove the requirement to have the transfers certified to the county auditor.

Amends IC 6-1.1-18.5-8 to provide in part (b) A civil taxing unit must file a petition requesting approval from the department of local government finance to incur bonded indebtedness or execute a lease with an original term of at least five (5) years not later than twenty-four (24) months after the first date of publication of notice of a preliminary determination under IC 6-1.1-20-3.1(2), unless the civil taxing unit demonstrates that a longer period is reasonable in light of the civil taxing unit's facts and circumstances. A civil taxing unit must obtain approval from the department of local government finance before the civil taxing unit may: (1) incur the bonded indebtedness; or (2) enter into the lease.

PUBLIC LAW 260 – HOUSE ENROLLED ACT 1933. EFFECTIVE JULY 1, 2003. MILITARY LEAVE. Amends IC 10-5 and IC 10-17 concerning the leaves of absence granted to reserve members of the Armed Forces.

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PUBLIC LAW 261 – HOUSE ENROLLED ACT 1935. EFFECTIVE MAY 8, 2003 AND JULY 1, 2003. PUBLIC RECORDS. Amends IC 5-14 concerning lists of employees in public records and provisions concerning confidential records and (19) concerning " ... public disclosure of records that would have a reasonable likelihood of threatening public safety by exposing a vulnerability to terrorist attack."

Adds section 17 to provide (c) the state police department may not charge a fee for responding to a request for the release of a limited criminal history if the request is made by a school corporation, special education cooperative, or non-public school (as defined in IC 20-10.1-1-3) as part of a background investigation of an employee or adult volunteer for the school corporation, special education cooperative, or nonpublic school.

PUBLIC LAW 262 – HOUSE ENROLLED ACT 1972. EFFECTIVE JULY 1, 2003. POOR RELIEF. Amends IC 12-7-2-200.5 to add to the definition of wasted resources item (3) lump sum amounts of money or resources from tax refunds, lawsuits, inheritances, or pension payments of at least four hundred dollars (\$400) that are expended by: (A) an applicant seeking poor relief; or (B) an adult member of the applicant's household; during the one hundred eighty (180) days immediately preceding the date of application for poor relief for items or services that are not basic necessities, if at the time of the expenditure there were amounts due and owing for items or services constituting basic necessities.

County Commissioners Appeals

Amends IC 12-20-15-3 concerning the county commissioners and removing the phrase "serve without compensation" when conducting hearings on appeals.

Amends IC 12-20-15-4 to provide (a) In hearing an appeal, the board of commissioners and a hearing officer shall:

- (1) review and consider any report or investigative documents the trustee prepared before making the appealed decision; and
 - (2) be governed by the township's poor relief standards for determining eligibility to the extent that the standards comply with existing law for the granting of poor relief. If no legally sufficient standards have been established, the board of commissioners and the hearing officer shall be guided by the circumstances in each case.
- (b) The board of commissioners shall remand a case to a trustee for further proceedings if:
- (1) new evidence was presented by the applicant to the board of commissioners; and
 - (2) the board of commissioners determines that the new evidence presented would have made the individual eligible for assistance.
- (c) If a case is remanded to a trustee, the trustee shall issue a new determination of eligibility not later than seventy-two (72) hours after receiving the written decision remanding the case, excluding weekends and legal holidays listed in IC 1-1-9.

Medical Assistance

Amends IC 12-20-16-2 (b) A township trustee may not provide to an individual medical assistance under the poor relief program if the individual could qualify for medical assistance for the same service under:

- (1) IC 12-16;
 - (2) Medicaid;
 - (3) other governmental medical programs; or
 - (4) private health insurance that would cover the individual at the time the assistance was provided. However, if the individual's insurance does not pay for the medical assistance due to a policy deductible or other policy limitation, the township trustee shall pay for medical assistance that the trustee would provide if the individual did not have insurance.
- (c) The township trustee shall pay only for the following medical services for the poor of the township:

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(1) Prescription drugs, not to exceed a thirty (30) day supply at a time, as prescribed by an attending practitioner (as defined in IC 16-42-19-5) other than a veterinarian. However, if the prescription drugs are available only in a container that contains more than a thirty (30) day supply, the township trustee may pay for the available size ... (13) Insulin and items needed to administer the biological, not to exceed a thirty (30) day supply at a time, in accordance with section 14 of this chapter. However, if the biologicals are available only in a container that contains more than a thirty (30) day supply, the township trustee may pay for the available size...

(f) If a township trustee provides medical assistance for medical services provided to an individual who is subsequently determined to be eligible for Medicaid:

(1) the township trustee shall notify the medical provider that provided the medical services of the individual's eligibility; and

(2) not later than thirty (30) days after the medical provider receives the notice under subdivision (1), the medical provider shall file a claim for reimbursement with the office.

(g) A medical provider that is reimbursed under subsection (f) shall, not later than thirty (30) days after receiving the reimbursement, pay to the township trustee the lesser of:

(1) the amount of medical assistance received from the trustee to an individual; or

(2) the amount reimbursed by Medicaid to the medical provider.

Also amends IC 12-20-16-14 to provide the township trustee is authorized to provide insulin to individuals who are in need of insulin treatment and who are financially unable to purchase the insulin, upon application of a physician licensed under IC 25-22.5 or an advanced practice nurse who is licensed under IC 25-23 and who meets the requirements of IC 25-23-1-11 and IC 25-23-1-19.5. However, an application submitted by a physician or an advanced practice nurse under this section must meet the requirements of IC 16-41-19-4.

Also amends IC 16-41-19-4 to provide The physician or advanced practice nurse applying for free biologicals as provided in this chapter and IC 12-20-16-14 shall sign in ink the following affirmation printed on the application form:

"I solemnly affirm that the free biologicals applied for will be administered to the person named above, and it is my belief after inquiry that the person is financially unable to pay for the biologicals."

PR-8

Amends IC 12-20-21-4 to eliminate the requirement to file the quarterly reports (Form PR-8).

PR-7

Amends IC 12-20-28-3 (e) to provide the township trustee shall file an annual statistical report on township housing, medical care, utility, and food assistance with the state board of accounts. The township trustee shall provide a copy of the annual statistical report to the county auditor. The county auditor shall keep the copy of the report in the county auditor's office.

Township Assistance

Amends section 10 to provide (a) Beginning July 1, 2003, any reference in the Indiana Code to poor relief (as administered by a township under IC 12-20) shall be treated as a reference to township assistance.

PUBLIC LAW 264 – HOUSE ENROLLED ACT 2005. EFFECTIVE JULY 1, 2003. PROPERTY TAX EXEMPTIONS. Amends sections of IC 6-1.1 concerning exemptions.

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PUBLIC LAW 267 - SENATE ENROLLED ACT 166. EFFECTIVE JUNE 1, 2003. DISTRIBUTIONS. Amends IC 6-3.5 concerning calculation and CAGIT, COIT, and CEDIT distributions. Civil taxing units receiving the money shall deposit the money in the civil taxing unit's rainy day fund established under IC 36-1-8-5.1.

Amends IC 36-1-8-5.1 to provide (a) A political subdivision may establish a rainy day fund to receive transfers of unused and unencumbered funds under: (1) section 5 of this chapter; (2) IC 6-3.5-1.1-21.1; (3) IC 6-3.5-6-17.3; and (4) IC 6-3.5-7-17.3.

PUBLIC LAW 272 - SENATE ENROLLED ACT 464. EFFECTIVE JULY 1, 2003. ASSESSING. Amends IC 6-1.1 concerning assessing.

Also contains provisions concerning cumulative fund rate.

PUBLIC LAW 273 – SENATE ENROLLED ACT 494. EFFECTIVE JULY 1, 2003. UNEMPLOYMENT COMPENSATION. Amends IC 22-4 concerning wage credits.